
**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

**I.T.R No.127 of 1999
Date of decision:4.12.2006**

Commissioner of Income Tax Patiala ...Petitioner

Versus

Shri L.R.Sandal, Development Officer, LIC of India, Abohar

...Respondent

**CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL**

Present: Dr.N.L.Sharda, Advocate for petitioner

JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar arising out of its order dated 20.7.1998 passed in I.T.A.No.367(ASR)92, in respect of the assessment year 1991-92.

“Whether on the facts and in the circumstance of the case, the Id. Tribunal is right in law in upholding the order of the CIT(A) and holding that whatever amount has been certified by the LIC as spent by the assessee to meet the expenses exclusively in the performance of duty, the same is to be treated as exempt u/s 10(14) of the I.T.Act, 1961 irrespective of the fact that no documentary evidence is available with the assessee for such expenditure?”

We find that the issue stands covered in favour of the Revenue and against the assessee by the judgment of this Court in **B.M.Parmar V. C.I.T.** (1999) 235 ITR 679. In our recent judgment dated 5.9.2006 in I.T.R. No.15 of 1995 **(The Commissioner of**

**Income Tax, Haryana, Rohtak Vs. Kamal Kishore Batra, DO,
LIC, Kalanaur, Rohtak, we have answered the question in favour of
the Revenue and against the assessee.**

Accordingly, the question referred is answered in favour
of the Revenue and against the assessee.

The references are disposed of.

(Adarsh Kumar Goel)
Judge

December 04,2006
Pka

(Rajesh Bindal)
Judge